



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**34 Park 0716 Livingston Public Schools**

#### 0612 Livingston Elem

| Expenditure Function   | Total<br>Expenditures<br>(A) | Direct and<br>Unallowable Costs<br>(B) | Indirect<br>Costs<br>(C) | Excluded Costs           |                          |              |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
|  |                              |  |                          | Capital<br>Outlay<br>(D) | Debt<br>Financing<br>(E) | Other<br>(F) |
| 1XXX Instruction   | 5,467,918.52                 | 5,467,918.52                           | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 21XX Support Services - Students                                     | 313,277.82                   | 313,277.82                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 221X Improvement of Instruction Services                             | 330,452.07                   | 330,452.07                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 222X Educational Media Services                                      | 226,265.25                   | 226,265.25                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 23XX Support Services - General Administration                       | 126,361.49                   | 126,361.49                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 24XX Support Services - School Administration                        | 640,077.71                   | 640,077.71                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 25XX Support Services - Business                                     | 166,328.67                   | 0.00                                   | 166,328.67               | 0.00                     | 0.00                     | 0.00         |
| 26XX Operation and Maintenance of Plant Services                     | 831,926.43                   | 815,156.43                             | 0.00                     | 16,770.00                | 0.00                     | 0.00         |
| 27XX Student Transportation Services                                 | 243,022.50                   | 243,022.50                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 31XX Food Services   | 10,000.00                    | 10,000.00                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 32XX Enterprise Services   | 10,925.52                    | 10,925.52                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 34XX Extracurricular - Activities                                    | 254.49                       | 254.49                                 | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 35XX Extracurricular - Athletics                                     | 78,212.07                    | 78,212.07                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 4XXX Facilities Acquisition and Construction Services                | 15,000.00                    | 0.00                                   | 0.00                     | 15,000.00                | 0.00                     | 0.00         |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 20,000.00                    | 0.00                                   | 0.00                     | 20,000.00                | 0.00                     | 0.00         |
| <b>Totals</b>  | 8,480,022.54                 | 8,261,923.87                           | 166,328.67               | 51,770.00                | 0.00                     | 0.00         |
| <b>Direct Costs Reclassified Indirect Costs</b>                      | XXXXXXXXXX                   |  |                          | XXXXXXXXXX               | XXXXXXXXXX               | XXXXXX       |
| <b>Direct or Indirect Costs Reclassified as Excluded</b>             | XXXXXXXXXX                   |  |                          |                          |                          |              |
| <b>Adjusted Totals</b>   | 8,480,022.54                 |  |                          |                          |                          |              |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**34 Park 0716 Livingston Public Schools**

**0613 Park H S**

| Expenditure Function                                     | Total<br>Expenditures<br>(A) | Direct and<br>Unallowable Costs<br>(B) | Indirect<br>Costs<br>(C) | Excluded Costs           |                          |              |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
|  |                              |  |                          | Capital<br>Outlay<br>(D) | Debt<br>Financing<br>(E) | Other<br>(F) |
| 1XXX Instruction   | 2,717,078.39                 | 2,704,849.39                           | 0.00                     | 12,229.00                | 0.00                     | 0.00         |
| 21XX Support Services - Students                         | 34,686.65                    | 34,686.65                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 221X Improvement of Instruction Services                 | 240,513.66                   | 240,513.66                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 222X Educational Media Services                          | 83,598.81                    | 83,598.81                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 23XX Support Services - General Administration           | 154,732.13                   | 154,732.13                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 24XX Support Services - School Administration            | 419,582.75                   | 419,582.75                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 258X Admin. Tech. - Technology Coordinator               | 106.74                       | 0.00                                   | 106.74                   | 0.00                     | 0.00                     | 0.00         |
| 25XX Support Services - Business                         | 105,444.22                   | 0.00                                   | 105,444.22               | 0.00                     | 0.00                     | 0.00         |
| 26XX Operation and Maintenance of Plant Services         | 609,064.25                   | 575,275.25                             | 0.00                     | 33,789.00                | 0.00                     | 0.00         |
| 27XX Student Transportation Services                     | 552,158.53                   | 450,408.53                             | 0.00                     | 101,750.00               | 0.00                     | 0.00         |
| 31XX Food Services                                       | 719,024.64                   | 719,024.64                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 33XX Community Services                                  | 587.39                       | 587.39                                 | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 34XX Extracurricular - Activities                        | 13,389.62                    | 13,389.62                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 35XX Extracurricular - Athletics                         | 378,346.20                   | 378,346.20                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| <b>Totals</b>  | <b>6,028,313.98</b>          | <b>5,774,995.02</b>                    | <b>105,550.96</b>        | <b>147,768.00</b>        | <b>0.00</b>              | <b>0.00</b>  |
| <b>Direct Costs Reclassified Indirect Costs</b>          | XXXXXXXXXX                   |  |                          | XXXXXXX                  | XXXXXXX                  | XXXXXX       |
| <b>Direct or Indirect Costs Reclassified as Excluded</b> | XXXXXXXXXX                   |  |                          |                          |                          |              |
| <b>Adjusted Totals</b>                                   | <b>6,028,313.98</b>          |  |                          |                          |                          |              |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

| Line A   |                                |                 |                           | 2017<br>Calculated Rate                                    | 2017<br>Reclassified Rate* | Requested<br>Reclassified Rate** |        |                      |
|--|--------------------------------|-----------------|---------------------------|--|----------------------------|----------------------------------|--------|----------------------|
|  | LE 0612 Livingston Elem        | Indirect/Direct | 166,328.67 / 8,261,923.87 | 2.01%  |                            |                                  |        |                      |
|  | LE 0613 Park H S               | Indirect/Direct | 105,550.96 / 5,774,995.02 | 1.83%  |                            |                                  |        |                      |
|  |                                |                 |                           |  |                            |                                  |        |                      |
| Line B Preliminary Indirect Cost Rates                             | LE                             |                 |                           | 2013   | 2014                       | 2015                             | 2016   | 2017                 |
|  | 0612 Livingston Elem           |                 |                           | 0.0218   | 0.0213                     | 0.0194                           | 0.0193 | 2.01%                |
|  | 0613 Park H S                  |                 |                           | 0.0218   | 0.0213                     | 0.0194                           | 0.0193 | 1.83%                |
|  |                                |                 |                           |  |                            |                                  |        |                      |
| Line C Approved Indirect Cost Rates                                | LE                             |                 |                           | 2013   | 2014                       | 2015                             | 2016   | 2017                 |
|  | 0612 Livingston Elem           |                 |                           | 0.0000   | 0.0000                     | 0.0000                           | 0.0000 |                      |
|  | 0613 Park H S                  |                 |                           | 0.0000   | 0.0000                     | 0.0000                           | 0.0000 |                      |
|  |                                |                 |                           |  |                            |                                  |        |                      |
| Line D Higher of Preliminary or Approved Indirect Cost Rates       | LE                             |                 |                           | 2013   | 2014                       | 2015                             | 2016   | 2017                 |
|  | 0612 Livingston Elem           |                 |                           | 0.0218   | 0.0213                     | 0.0194                           | 0.0193 |                      |
|  | 0613 Park H S                  |                 |                           | 0.0218   | 0.0213                     | 0.0194                           | 0.0193 |                      |
|  |                                |                 |                           |  |                            |                                  |        |                      |
| Line E Five Year Average with 5% Discount                          | LE                             |                 |                           |  |                            |                                  | 2017   | LE Reclaasified Rate |
|  | 0612 Livingston Elem           |                 |                           |  |                            |                                  | 1.94%  |                      |
|  | 0613 Park H S                  |                 |                           |  |                            |                                  | 1.90%  |                      |
|  |                                |                 |                           |  |                            |                                  |        |                      |
| Line F Average of LE's contained under one School System Code (SS) |                                |                 |                           |  |                            |                                  | 2017   | SS Reclaasified Rate |
|  | 0716 Livingston Public Schools |                 |                           | Your Preliminary Rate by School System (SS) is:            |                            |                                  | 1.92%  |                      |
|  |                                |                 |                           | This same rate is applied to both EL and HS in the same SS |                            |                                  |        |                      |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**34 Park 0718 Gardiner Public Schools**

#### 0614 Gardiner Elem

| Expenditure Function                                     | Total<br>Expenditures<br>(A) | Direct and<br>Unallowable Costs<br>(B) | Indirect<br>Costs<br>(C) | Excluded Costs           |                          |              |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
|  |                              |  |                          | Capital<br>Outlay<br>(D) | Debt<br>Financing<br>(E) | Other<br>(F) |
| 1XXX Instruction   | 863,679.57                   | 848,575.67                             | 0.00                     | 15,103.90                | 0.00                     | 0.00         |
| 21XX Support Services - Students                         | 40,672.83                    | 40,672.83                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 222X Educational Media Services                          | 52,759.98                    | 52,759.98                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 23XX Support Services - General Administration           | 113,757.54                   | 113,757.54                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 24XX Support Services - School Administration            | 61,377.04                    | 61,377.04                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 25XX Support Services - Business                         | 88,742.11                    | 2,417.38                               | 82,345.73                | 3,979.00                 | 0.00                     | 0.00         |
| 26XX Operation and Maintenance of Plant Services         | 115,665.18                   | 115,665.18                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 27XX Student Transportation Services                     | 67,127.18                    | 50,070.96                              | 0.00                     | 17,056.22                | 0.00                     | 0.00         |
| 31XX Food Services                                       | 95,426.71                    | 95,426.71                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 34XX Extracurricular - Activities                        | 2,756.25                     | 2,756.25                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 35XX Extracurricular - Athletics                         | 16,502.44                    | 16,502.44                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| <b>Totals</b>  | 1,518,466.83                 | 1,399,981.98                           | 82,345.73                | 36,139.12                | 0.00                     | 0.00         |
| <b>Direct Costs Reclassified Indirect Costs</b>          | XXXXXXXXXX                   |  |                          | XXXXXXX                  | XXXXXXX                  | XXXXXX       |
| <b>Direct or Indirect Costs Reclassified as Excluded</b> | XXXXXXXXXX                   |  |                          |                          |                          |              |
| <b>Adjusted Totals</b>                                   | 1,518,466.83                 |  |                          |                          |                          |              |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

34 Park 0718 Gardiner Public Schools

### 1191 Gardiner H S

| Expenditure Function                                     | Total<br>Expenditures<br>(A) | Direct and<br>Unallowable Costs<br>(B) | Indirect<br>Costs<br>(C) | Excluded Costs           |                          |              |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
|  |                              |  |                          | Capital<br>Outlay<br>(D) | Debt<br>Financing<br>(E) | Other<br>(F) |
| 1XXX Instruction   | 611,512.28                   | 600,289.18                             | 0.00                     | 11,223.10                | 0.00                     | 0.00         |
| 21XX Support Services - Students                         | 43,338.33                    | 43,338.33                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 221X Improvement of Instruction Services                 | 841.74                       | 841.74                                 | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 222X Educational Media Services                          | 54,529.84                    | 54,529.84                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 23XX Support Services - General Administration           | 120,441.70                   | 120,441.70                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 24XX Support Services - School Administration            | 69,389.82                    | 57,849.82                              | 0.00                     | 11,540.00                | 0.00                     | 0.00         |
| 25XX Support Services - Business                         | 78,023.70                    | 2,417.71                               | 71,665.99                | 3,940.00                 | 0.00                     | 0.00         |
| 26XX Operation and Maintenance of Plant Services         | 98,958.62                    | 98,958.62                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 27XX Student Transportation Services                     | 86,488.93                    | 69,432.71                              | 0.00                     | 17,056.22                | 0.00                     | 0.00         |
| 34XX Extracurricular - Activities                        | 16,867.79                    | 16,867.79                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 35XX Extracurricular - Athletics                         | 81,763.33                    | 81,763.33                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| <b>Totals</b>  | 1,262,156.08                 | 1,146,730.77                           | 71,665.99                | 43,759.32                | 0.00                     | 0.00         |
| <b>Direct Costs Reclassified Indirect Costs</b>          | XXXXXXXXXX                   |  |                          | XXXXXXX                  | XXXXXXX                  | XXXXX        |
| <b>Direct or Indirect Costs Reclassified as Excluded</b> | XXXXXXXXXX                   |  |                          |                          |                          |              |
| <b>Adjusted Totals</b>                                   | 1,262,156.08                 |  |                          |                          |                          |              |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

| Line A |                       |                 |                          | 2017<br>Calculated Rate | 2017<br>Reclassified Rate* | Requested<br>Reclassified Rate** |
|--------|-----------------------|-----------------|--------------------------|-------------------------|----------------------------|----------------------------------|
|        | LE 0614 Gardiner Elem | Indirect/Direct | 82,345.73 / 1,399,981.98 | 5.88%                   |                            |                                  |
|        | LE 1191 Gardiner H S  | Indirect/Direct | 71,665.99 / 1,146,730.77 | 6.25%                   |                            |                                  |

  

| Line B Preliminary Indirect Cost Rates | LE                 | 2013   | 2014   | 2015   | 2016   | 2017  |
|--|--------------------|--------|--------|--------|--------|-------|
|  | 0614 Gardiner Elem | 0.0368 | 0.0312 | 0.0280 | 0.0274 | 5.88% |
|  | 1191 Gardiner H S  | 0.0368 | 0.0312 | 0.0280 | 0.0274 | 6.25% |

  

| Line C Approved Indirect Cost Rates | LE                 | 2013   | 2014   | 2015   | 2016   | 2017 |
|-------------------------------------|--------------------|--------|--------|--------|--------|------|
|                                     | 0614 Gardiner Elem | 0.0000 | 0.0000 | 0.0000 | 0.0000 |      |
|                                     | 1191 Gardiner H S  | 0.0000 | 0.0000 | 0.0000 | 0.0000 |      |

  

| Line D Higher of Preliminary or Approved Indirect Cost Rates | LE                 | 2013   | 2014   | 2015   | 2016   | 2017 |
|--|--------------------|--------|--------|--------|--------|------|
|  | 0614 Gardiner Elem | 0.0368 | 0.0312 | 0.0280 | 0.0274 |      |
|  | 1191 Gardiner H S  | 0.0368 | 0.0312 | 0.0280 | 0.0274 |      |

  

| Line E Five Year Average with 5% Discount | LE                 | 2017  | LE Reclaasified Rate |
|---|--------------------|-------|----------------------|
|   | 0614 Gardiner Elem | 3.46% |                      |
|   | 1191 Gardiner H S  | 3.53% |                      |

  

| Line F Average of LE's contained under one School System Code (SS) | 2017  | SS Reclaasified Rate |
|--|-------|----------------------|
| 0718 Gardiner Public Schools                                       | 3.50% |                      |

**Your Preliminary Rate by School System (SS) is:**  
 This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.





## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**34 Park 0721 Cooke City Elementary**

**0617 Cooke City Elem**

| Expenditure Function   | Total<br>Expenditures<br>(A) | Direct and<br>Unallowable Costs<br>(B) | Indirect<br>Costs<br>(C) | Excluded Costs           |                          |              |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
|  |                              |  |                          | Capital<br>Outlay<br>(D) | Debt<br>Financing<br>(E) | Other<br>(F) |
| 1XXX Instruction   | 92,381.04                    | 67,381.04                              | 0.00                     | 25,000.00                | 0.00                     | 0.00         |
| 21XX Support Services - Students                                     | 82.00                        | 82.00                                  | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 221X Improvement of Instruction Services                             | 390.05                       | 390.05                                 | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 222X Educational Media Services                                      | 259.84                       | 259.84                                 | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 23XX Support Services - General Administration                       | 4,509.80                     | 4,509.80                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 25XX Support Services - Business                                     | 8,401.26                     | 0.00                                   | 8,401.26                 | 0.00                     | 0.00                     | 0.00         |
| 26XX Operation and Maintenance of Plant Services                     | 6,883.29                     | 6,883.29                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 27XX Student Transportation Services                                 | 56.00                        | 56.00                                  | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 1,096.20                     | 0.00                                   | 0.00                     | 1,096.20                 | 0.00                     | 0.00         |
| 9999 Undistributed   | 157.97                       | 157.97                                 | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| <b>Totals</b>  | 114,217.45                   | 79,719.99                              | 8,401.26                 | 26,096.20                | 0.00                     | 0.00         |
| <b>Direct Costs Reclassified Indirect Costs</b>                      | XXXXXXXXXX                   |  |                          | XXXXXXXXXX               | XXXXXXXXXX               | XXXXXX       |
| <b>Direct or Indirect Costs Reclassified as Excluded</b>             | XXXXXXXXXX                   |  |                          |                          |                          |              |
| <b>Adjusted Totals</b>   | 114,217.45                   |  |                          |                          |                          |              |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

|               |                                |                 |                      |  |                                 |                                    |  |
|---------------|--------------------------------|-----------------|----------------------|--|---------------------------------|------------------------------------|--|
| <b>Line A</b> |                                |                 |                      |  | <u>2017<br/>Calculated Rate</u> | <u>2017<br/>Reclassified Rate*</u> | <u>Requested<br/>Reclassified Rate**</u> |
|               | <b>LE 0617 Cooke City Elem</b> | Indirect/Direct | 8,401.26 / 79,719.99 |  | 10.54%                          |                                    |  |

  

|   |                      |             |             |             |             |             |
|---|----------------------|-------------|-------------|-------------|-------------|-------------|
| <b>Line B Preliminary Indirect Cost Rates</b> | <u>LE</u>            | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
|   | 0617 Cooke City Elem | 0.0949      | 0.0866      | 0.0866      | 0.0852      | 10.54%      |

  

|  |                      |             |             |             |             |             |
|--|----------------------|-------------|-------------|-------------|-------------|-------------|
| <b>Line C Approved Indirect Cost Rates</b> | <u>LE</u>            | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
|  | 0617 Cooke City Elem | 0.0000      | 0.0000      | 0.0000      | 0.0000      |             |

  

|   |                      |             |             |             |             |             |
|---|----------------------|-------------|-------------|-------------|-------------|-------------|
| <b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b> | <u>LE</u>            | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
|   | 0617 Cooke City Elem | 0.0949      | 0.0866      | 0.0866      | 0.0852      |             |

  

|  |                      |  |  |  |             |                                 |
|--|----------------------|--|--|--|-------------|---------------------------------|
| <b>Line E Five Year Average with 5% Discount</b> | <u>LE</u>            |  |  |  | <u>2017</u> | <u>LE Reclaasified<br/>Rate</u> |
|  | 0617 Cooke City Elem |  |  |  | 8.72%       |                                 |

  

|   |  |              |                             |
|---|--|--------------|-----------------------------|
| <b>Line F Average of LE's contained under one School System Code (SS)</b> |  | <u>2017</u>  | <u>SS Reclaasified Rate</u> |
| 0721 Cooke City Elementary  | <b>Your Preliminary Rate by School System (SS) is:</b>     | <b>8.72%</b> |                             |
|   | This same rate is applied to both EL and HS in the same SS |              |                             |

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

34 Park 0724 Pine Creek Elementary

#### 0620 Pine Creek Elem

| Expenditure Function   | Total<br>Expenditures<br>(A) | Direct and<br>Unallowable Costs<br>(B) | Indirect<br>Costs<br>(C) | Excluded Costs           |                          |              |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
|  |                              |  |                          | Capital<br>Outlay<br>(D) | Debt<br>Financing<br>(E) | Other<br>(F) |
| 1XXX Instruction   | 206,191.06                   | 206,191.06                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 222X Educational Media Services                                      | 5,417.60                     | 5,417.60                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 23XX Support Services - General Administration                       | 30,518.48                    | 30,518.48                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 25XX Support Services - Business                                     | 18,479.21                    | 0.00                                   | 18,479.21                | 0.00                     | 0.00                     | 0.00         |
| 26XX Operation and Maintenance of Plant Services                     | 28,448.02                    | 28,448.02                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 27XX Student Transportation Services                                 | 42,878.25                    | 4,878.25                               | 0.00                     | 38,000.00                | 0.00                     | 0.00         |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 5,261.76                     | 0.00                                   | 0.00                     | 5,261.76                 | 0.00                     | 0.00         |
| <b>Totals</b>  | 337,194.38                   | 275,453.41                             | 18,479.21                | 43,261.76                | 0.00                     | 0.00         |
| <b>Direct Costs Reclassified Indirect Costs</b>                      | XXXXXXXXXX                   |  |                          | XXXXXXXXXX               | XXXXXXXXXX               | XXXXXX       |
| <b>Direct or Indirect Costs Reclassified as Excluded</b>             | XXXXXXXXXX                   |  |                          |                          |                          |              |
| <b>Adjusted Totals</b>   | 337,194.38                   |  |                          |                          |                          |              |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

|               |                                |                 |                        |                                 |                                    |  |
|---------------|--------------------------------|-----------------|------------------------|---------------------------------|------------------------------------|--|
| <b>Line A</b> |                                |                 |                        | <u>2017<br/>Calculated Rate</u> | <u>2017<br/>Reclassified Rate*</u> | <u>Requested<br/>Reclassified Rate**</u> |
|               | <b>LE 0620 Pine Creek Elem</b> | Indirect/Direct | 18,479.21 / 275,453.41 | 6.71%                           |                                    |  |

  

|   |                      |             |             |             |             |             |
|---|----------------------|-------------|-------------|-------------|-------------|-------------|
| <b>Line B Preliminary Indirect Cost Rates</b> | <u>LE</u>            | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
|   | 0620 Pine Creek Elem | 0.0693      | 0.0667      | 0.0670      | 0.0663      | 6.71%       |

  

|  |                      |             |             |             |             |             |
|--|----------------------|-------------|-------------|-------------|-------------|-------------|
| <b>Line C Approved Indirect Cost Rates</b> | <u>LE</u>            | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
|  | 0620 Pine Creek Elem | 0.0000      | 0.0000      | 0.0000      | 0.0000      |             |

  

|   |                      |             |             |             |             |             |
|---|----------------------|-------------|-------------|-------------|-------------|-------------|
| <b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b> | <u>LE</u>            | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
|   | 0620 Pine Creek Elem | 0.0693      | 0.0667      | 0.0670      | 0.0663      |             |

  

|  |                      |  |  |             |                                 |
|--|----------------------|--|--|-------------|---------------------------------|
| <b>Line E Five Year Average with 5% Discount</b> | <u>LE</u>            |  |  | <u>2017</u> | <u>LE Reclaasified<br/>Rate</u> |
|  | 0620 Pine Creek Elem |  |  | 6.39%       |                                 |

  

|   |             |                             |
|---|-------------|-----------------------------|
| <b>Line F Average of LE's contained under one School System Code (SS)</b> | <u>2017</u> | <u>SS Reclaasified Rate</u> |
| 0724 Pine Creek Elementary  |             |                             |

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

**6.39%**

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**34 Park 1047 Arrowhead Elementary**

#### 1215 Arrowhead Elem

| Expenditure Function                                     | Total<br>Expenditures<br>(A) | Direct and<br>Unallowable Costs<br>(B) | Indirect<br>Costs<br>(C) | Excluded Costs           |                          |              |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
|  |                              |  |                          | Capital<br>Outlay<br>(D) | Debt<br>Financing<br>(E) | Other<br>(F) |
| 1XXX Instruction   | 372,769.13                   | 372,769.13                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 23XX Support Services - General Administration           | 83,734.81                    | 83,734.81                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 24XX Support Services - School Administration            | 4,941.97                     | 4,941.97                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 25XX Support Services - Business                         | 61,075.52                    | 8,836.72                               | 52,238.80                | 0.00                     | 0.00                     | 0.00         |
| 26XX Operation and Maintenance of Plant Services         | 127,841.73                   | 127,841.73                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 27XX Student Transportation Services                     | 47,037.57                    | 37,037.57                              | 0.00                     | 10,000.00                | 0.00                     | 0.00         |
| 31XX Food Services                                       | 72,913.29                    | 72,913.29                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| <b>Totals</b>  | 770,314.02                   | 708,075.22                             | 52,238.80                | 10,000.00                | 0.00                     | 0.00         |
| <b>Direct Costs Reclassified Indirect Costs</b>          | XXXXXXXXXX                   |  |                          | XXXXXXXXXX               | XXXXXXXXXX               | XXXXXX       |
| <b>Direct or Indirect Costs Reclassified as Excluded</b> | XXXXXXXXXX                   |  |                          |                          |                          |              |
| <b>Adjusted Totals</b>                                   | 770,314.02                   |  |                          |                          |                          |              |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

|               |                               |                 |                        |  |                                 |                                    |  |
|---------------|-------------------------------|-----------------|------------------------|--|---------------------------------|------------------------------------|--|
| <b>Line A</b> |                               |                 |                        |  | <u>2017<br/>Calculated Rate</u> | <u>2017<br/>Reclassified Rate*</u> | <u>Requested<br/>Reclassified Rate**</u> |
|               | <b>LE 1215 Arrowhead Elem</b> | Indirect/Direct | 52,238.80 / 708,075.22 |  | 7.38%                           |                                    |  |

  

|   |                     |             |             |             |             |             |
|---|---------------------|-------------|-------------|-------------|-------------|-------------|
| <b>Line B Preliminary Indirect Cost Rates</b> | <u>LE</u>           | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
|   | 1215 Arrowhead Elem | 0.0308      | 0.0347      | 0.0360      | 0.0403      | 7.38%       |

  

|  |                     |             |             |             |             |             |
|--|---------------------|-------------|-------------|-------------|-------------|-------------|
| <b>Line C Approved Indirect Cost Rates</b> | <u>LE</u>           | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
|  | 1215 Arrowhead Elem | 0.0000      | 0.0347      | 0.0000      | 0.0403      |             |

  

|   |                     |             |             |             |             |             |
|---|---------------------|-------------|-------------|-------------|-------------|-------------|
| <b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b> | <u>LE</u>           | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
|   | 1215 Arrowhead Elem | 0.0308      | 0.0347      | 0.0360      | 0.0403      |             |

  

|  |                     |  |  |  |             |                                 |
|--|---------------------|--|--|--|-------------|---------------------------------|
| <b>Line E Five Year Average with 5% Discount</b> | <u>LE</u>           |  |  |  | <u>2017</u> | <u>LE Reclaasified<br/>Rate</u> |
|  | 1215 Arrowhead Elem |  |  |  | 4.10%       |                                 |

  

|   |  |              |                             |
|---|--|--------------|-----------------------------|
| <b>Line F Average of LE's contained under one School System Code (SS)</b> |  | <u>2017</u>  | <u>SS Reclaasified Rate</u> |
| 1047 Arrowhead Elementary   | <b>Your Preliminary Rate by School System (SS) is:</b>     | <b>4.10%</b> |                             |
|   | This same rate is applied to both EL and HS in the same SS |              |                             |

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**34 Park 1068 Shields Valley Pub Schls**

#### 1227 Shields Valley Elem

| Expenditure Function                                     | Total<br>Expenditures<br>(A) | Direct and<br>Unallowable Costs<br>(B) | Indirect<br>Costs<br>(C) | Excluded Costs           |                          |              |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
|  |                              |  |                          | Capital<br>Outlay<br>(D) | Debt<br>Financing<br>(E) | Other<br>(F) |
| 1XXX Instruction   | 847,165.29                   | 847,165.29                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 21XX Support Services - Students                         | 40,513.29                    | 40,513.29                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 221X Improvement of Instruction Services                 | 350.00                       | 350.00                                 | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 23XX Support Services - General Administration           | 80,665.20                    | 80,665.20                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 24XX Support Services - School Administration            | 136,188.64                   | 136,188.64                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 25XX Support Services - Business                         | 68,030.55                    | 0.00                                   | 68,030.55                | 0.00                     | 0.00                     | 0.00         |
| 26XX Operation and Maintenance of Plant Services         | 127,708.83                   | 127,708.83                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 27XX Student Transportation Services                     | 178,729.14                   | 178,729.14                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 31XX Food Services                                       | 120,345.34                   | 120,345.34                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 34XX Extracurricular - Activities                        | 3,189.23                     | 3,189.23                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 35XX Extracurricular - Athletics                         | 11,062.43                    | 11,062.43                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 4XXX Facilities Acquisition and Construction Services    | 14,293.00                    | 0.00                                   | 0.00                     | 14,293.00                | 0.00                     | 0.00         |
| <b>Totals</b>  | 1,628,240.94                 | 1,545,917.39                           | 68,030.55                | 14,293.00                | 0.00                     | 0.00         |
| <b>Direct Costs Reclassified Indirect Costs</b>          | XXXXXXXXXX                   |  |                          | XXXXXXXXXX               | XXXXXXXXXX               | XXXXXX       |
| <b>Direct or Indirect Costs Reclassified as Excluded</b> | XXXXXXXXXX                   |  |                          |                          |                          |              |
| <b>Adjusted Totals</b>                                   | 1,628,240.94                 |  |                          |                          |                          |              |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**34 Park 1068 Shields Valley Pub Schls**

**1228 Shields Valley H S**

| Expenditure Function                                     | Total<br>Expenditures<br>(A) | Direct and<br>Unallowable Costs<br>(B) | Indirect<br>Costs<br>(C) | Excluded Costs           |                          |              |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
|  |                              |  |                          | Capital<br>Outlay<br>(D) | Debt<br>Financing<br>(E) | Other<br>(F) |
| 1XXX Instruction   | 530,917.36                   | 530,917.36                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 21XX Support Services - Students                         | 27,560.41                    | 27,560.41                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 221X Improvement of Instruction Services                 | 150.00                       | 150.00                                 | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 23XX Support Services - General Administration           | 60,612.64                    | 60,612.64                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 24XX Support Services - School Administration            | 93,326.98                    | 93,326.98                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 25XX Support Services - Business                         | 52,243.93                    | 0.00                                   | 52,243.93                | 0.00                     | 0.00                     | 0.00         |
| 26XX Operation and Maintenance of Plant Services         | 159,931.74                   | 159,931.74                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 27XX Student Transportation Services                     | 94,430.05                    | 94,430.05                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 31XX Food Services                                       | 36,914.36                    | 36,914.36                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 34XX Extracurricular - Activities                        | 16,298.00                    | 16,298.00                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 35XX Extracurricular - Athletics                         | 58,597.05                    | 58,597.05                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 4XXX Facilities Acquisition and Construction Services    | 50,779.14                    | 0.00                                   | 0.00                     | 50,779.14                | 0.00                     | 0.00         |
| <b>Totals</b>  | 1,181,761.66                 | 1,078,738.59                           | 52,243.93                | 50,779.14                | 0.00                     | 0.00         |
| <b>Direct Costs Reclassified Indirect Costs</b>          | XXXXXXXXXX                   |  |                          | XXXXXXXXXX               | XXXXXXXXXX               | XXXXXX       |
| <b>Direct or Indirect Costs Reclassified as Excluded</b> | XXXXXXXXXX                   |  |                          |                          |                          |              |
| <b>Adjusted Totals</b>                                   | 1,181,761.66                 |  |                          |                          |                          |              |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.





## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

| Line A   |  |   |                          | 2017<br>Calculated Rate | 2017<br>Reclassified Rate* |        | Requested<br>Reclassified Rate** |                      |
|--|--|---|--------------------------|-------------------------|----------------------------|--------|----------------------------------|----------------------|
| LE 1227 Shields Valley Elem  |  | Indirect/Direct                                 | 68,030.55 / 1,545,917.39 | 4.40%                   |                            |        |                                  |                      |
| LE 1228 Shields Valley H S   |  | Indirect/Direct                                 | 52,243.93 / 1,078,738.59 | 4.84%                   |                            |        |                                  |                      |
| Line B Preliminary Indirect Cost Rates                             |  |   | LE                       | 2013                    | 2014                       | 2015   | 2016                             | 2017                 |
|  |  |   | 1227 Shields Valley Elem | 0.0453                  | 0.0472                     | 0.0460 | 0.0422                           | 4.40%                |
|  |  |   | 1228 Shields Valley H S  | 0.0453                  | 0.0472                     | 0.0460 | 0.0422                           | 4.84%                |
| Line C Approved Indirect Cost Rates                                |  |   | LE                       | 2013                    | 2014                       | 2015   | 2016                             | 2017                 |
|  |  |   | 1227 Shields Valley Elem | 0.0453                  | 0.0000                     | 0.0000 | 0.0000                           |                      |
|  |  |   | 1228 Shields Valley H S  | 0.0453                  | 0.0000                     | 0.0000 | 0.0000                           |                      |
| Line D Higher of Preliminary or Approved Indirect Cost Rates       |  |   | LE                       | 2013                    | 2014                       | 2015   | 2016                             | 2017                 |
|  |  |   | 1227 Shields Valley Elem | 0.0453                  | 0.0472                     | 0.0460 | 0.0422                           |                      |
|  |  |   | 1228 Shields Valley H S  | 0.0453                  | 0.0472                     | 0.0460 | 0.0422                           |                      |
| Line E Five Year Average with 5% Discount                          |  |   | LE                       |                         |                            |        | 2017                             | LE Reclaasified Rate |
|  |  |   | 1227 Shields Valley Elem |                         |                            |        | 4.27%                            |                      |
|  |  |   | 1228 Shields Valley H S  |                         |                            |        | 4.35%                            |                      |
| Line F Average of LE's contained under one School System Code (SS) |  |   |                          |                         |                            |        | 2017                             | SS Reclaasified Rate |
| 1068 Shields Valley Pub Schls                                      |  | Your Preliminary Rate by School System (SS) is: |                          |                         |                            | 4.31%  |                                  |                      |
| This same rate is applied to both EL and HS in the same SS         |  |   |                          |                         |                            |        |                                  |                      |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.